

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

DAVID B. WATKINS,

Plaintiff,

v.

Case No. 8:22-cv-794-VMC-MRM

COMMISSIONER OF SOCIAL
SECURITY,

Defendant.

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ORDER

This matter is before the Court on consideration of United States Magistrate Judge Mac R. McCoy's Report and Recommendation (Doc. # 27), filed on June 14, 2023, recommending that the Commissioner's decision denying benefits be affirmed. On June 28, 2023, Mr. David Watkins filed an objection to the Report and Recommendation. (Doc. # 28). The Commissioner did not respond. Upon review, the Court adopts the Report and Recommendation in full and overrules Mr. Watkins' objection.

Discussion

After conducting a careful and complete review of the findings and recommendations, a district judge may accept, reject or modify the magistrate judge's report and recommendation. 28 U.S.C. § 636(b)(1); Williams v.

Wainwright, 681 F.2d 732 (11th Cir. 1982). If a party files a timely and specific objection to a finding of fact by the magistrate judge, the district court must conduct a *de novo* review with respect to that factual issue. Stokes v. Singletary, 952 F.2d 1567, 1576 (11th Cir. 1992). The district judge reviews legal conclusions *de novo*, even in the absence of an objection. See Cooper-Houston v. S. Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Castro Bobadilla v. Reno, 826 F. Supp. 1428, 1431-32 (S.D. Fla. 1993), aff'd, 28 F.3d 116 (11th Cir. 1994).


After conducting a careful and complete review of the findings, conclusions, and recommendations, and giving *de novo* review to matters of fact and law, the Court accepts the factual findings and legal conclusion of the Magistrate Judge and overrules Mr. Watkins' objection. The Court agrees with Judge McCoy's detailed and well-reasoned findings of fact and conclusions of law. Mr. Watkins' objection reiterates arguments made in his brief that were addressed at length in the Report and Recommendation. The Report and Recommendation thoughtfully addresses the issues presented, and the objection does not provide a basis for rejecting the Report and Recommendation.

Accordingly, it is

ORDERED, ADJUDGED, and DECREED:

- (1) The Report and Recommendation (Doc. # 27) is **ACCEPTED** and **ADOPTED**.
- (2) The Commissioner's decision denying benefits is **AFFIRMED**.
- (3) The Clerk is directed enter judgment accordingly and to terminate all pending deadlines and, thereafter, **CLOSE** this case.

DONE and **ORDERED** in Chambers in Tampa, Florida, this 14th day of July, 2023.


VIRGINIA M. HERNANDEZ COVINGTON
UNITED STATES DISTRICT JUDGE